

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
LANGDON, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2015**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS
INDEPENDENT AUDITORS' REPORT

**Board of Education
Fairfield Unified School District No. 310
Langdon, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Fairfield Unified School District No. 310, Langdon, Kansas**, as of and for the year ended **June 30, 2015** and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Education
Fairfield Unified School District No. 310

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **Fairfield Unified School District No. 310, Langdon, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Fairfield Unified School District No. 310, Langdon, Kansas**, as of **June 30, 2015**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Fairfield Unified School District No. 310, Langdon, Kansas**, as of **June 30, 2015**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education
Fairfield Unified School District No. 310**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2014 basic financial statement upon which we rendered an unmodified opinion dated October 22, 2014. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.

Busby Ford & Reimer, LLC
Busby Ford & Reimer, LLC
October 15, 2015

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning	Prior Year			Ending	Add		Ending Cash
	Unencumbered	Canceled	Cash Receipts	Expenditures	Unencumbered	Encumbrances	and Accounts	
Cash Balance	Cash Balance	Encumbrances	Cash Receipts	Expenditures	Cash Balance	Payable	Payable	Balance
General Fund	\$ 1,999	\$ 0	\$ 2,771,484	\$ 2,759,269	\$ 14,214	\$ 325	\$ 14,539	
Special Purpose Funds								
Supplemental General	213,957	0	861,904	930,708	145,153	2,114		147,267
At Risk (K-12)	0	0	198,604	198,604	0	504		504
Bilingual Education	0	0	13,000	13,000	0	0		0
Capital Outlay	683,781	0	506,112	717,178	472,715	179,292		652,007
Driver Training	11,013	0	3,932	14,945	0	0		0
Food Service	60,273	0	206,504	230,879	35,898	0		35,898
Professional Development	4,070	0	3,513	7,583	0	315		315
Summer School	0	0	48	48	0	0		0
Special Education	39,460	0	452,098	458,150	33,408	0		33,408
Vocational Education	60,772	0	108,315	160,772	8,315	0		8,315
KPERS Contribution	0	0	243,134	243,134	0	0		0
Federal Funds	0	0	124,292	124,292	0	0		0
Contingency Reserve	270,000	0	0	0	270,000	0		270,000
Textbook and Student Material								
Revolving	57,710	0	6,750	25,609	38,851	3,002		41,853
Gifts and Grants	11,665	0	196,102	184,968	22,799	2,405		25,204
District Activity Funds	189	0	19,019	18,995	213	0		213
	\$ 1,414,889	\$ 0	\$ 5,714,811	\$ 6,088,134	\$ 1,041,566	\$ 187,957	\$ 1,229,523	

Composition of Cash:

Checking Accounts	\$ 615,894
Money Market Account	661,989
	<u>1,277,883</u>
Agency Funds	(48,360)
	<u>\$ 1,229,523</u>

The notes to the financial statement are an integral part of this statement.

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Fairfield Unified School District No. 310 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Langdon, Sylvia, Arlington, Plevna, Abbyville and Turon, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2015.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds	Contingency Reserve Fund
Textbook and Student Material Revolving Fund	Gifts and Grants Fund
District Activity Funds	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 2 - In Substance Receipt in Transit:

The District received \$171,743 subsequent to June 30, 2015, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 3 - Defined Benefit Pension Plan:

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et. seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas Ave., Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009, KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

Net Pension Liability

The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014, the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability is \$3,615,023 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

Note 4 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

Note 5 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:						
	At Risk (K-12)	Bilingual Education	Driver Training	Professional Development	Special Education	Vocational Education	Total
Transfer from:							
General Fund	\$ 198,604	\$ 0	\$ 0	\$ 0	\$ 347,477	\$ 0	\$ 546,081
Supplemental	0	13,000	1,332	3,513	104,621	97,616	220,082
General Fund	<u>\$ 198,604</u>	<u>\$ 13,000</u>	<u>\$ 1,332</u>	<u>\$ 3,513</u>	<u>\$ 452,098</u>	<u>\$ 97,616</u>	<u>\$ 766,163</u>

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 6 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 7 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2015.

At June 30, 2015, the District's carrying amount of deposits was \$1,277,883 and the bank balance was \$1,351,629. The bank balance is held by one bank. Of the bank balance, \$250,000 was covered by depository insurance, and the remaining \$1,101,629 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 8 - On-Behalf Payments for Fringe Benefits and Salaries:

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERs) on behalf of the District's employees. For the year ended June 30, 2015, the State made contributions of \$243,134. These contributions are recorded in the KPERs Contribution Fund as receipts and expenditures.

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 9 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Certified personnel are eligible to participate in the District's early retirement program if certain eligibility requirements are met. The employee must have completed fifteen years of service with the District of which the last ten years are consecutive, have a minimum of twenty years of credited service as recognized by KPERS, and be eligible for retirement benefits from KPERS. Eligibility continues until the employee's 65th birthday.

Note 10 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

Note 11 - Subsequent Events:

The District has evaluated subsequent events through October 15, 2015, the date which the financial statement was available to be issued.

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 12 - Long-Term Debt:

Principal payments are due annually for the qualified school construction bonds on June 1. Interest payments are due semi-annually on December 1 and June 1.

Lease payments are due annually.

Terms for long-term liabilities for the District for the year ended June 30, 2015 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Qualified School Construction Bonds Series 2010	(0.794)	6/15/10	\$ 2,580,000	6/2/26
Capital Leases				
2 Buses	4.15	1/27/10	\$ 139,900	1/27/15
71 Passenger Bus	4.25	8/16/11	\$ 84,575	8/16/16
28 Passenger Bus	3.75	5/1/12	\$ 49,600	5/1/17
84 Passenger Bus	3.00	6/30/14	\$ 97,900	6/30/16
77 Passenger Bus	3.50	6/26/15	\$ 77,500	6/30/18

Changes in long-term liabilities for the District for the year ended June 30, 2015 were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Qualified School Construction Bonds Series 2010	\$ 2,068,924	\$ 0	\$ 127,769	\$ 1,941,155	\$ 16,151
Capital Leases					
2 Buses	23,816	0	23,816	0	1,934
71 Passenger Bus	43,093	0	13,771	29,322	1,831
28 Passenger Bus	25,222	0	8,100	17,122	946
84 Passenger Bus	64,297	0	31,675	32,622	1,929
77 Passenger Bus	0	77,500	20,387	57,113	0
	<u>156,428</u>	<u>77,500</u>	<u>97,749</u>	<u>136,179</u>	<u>6,640</u>
	<u>\$ 2,225,352</u>	<u>\$ 77,500</u>	<u>\$ 225,518</u>	<u>\$ 2,077,334</u>	<u>\$ 22,791</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Principal			Interest			
	Qualified School Construction Bonds	Capital Leases	Total	Qualified School Construction Bonds	Capital Leases	Total	Total Principal and Interest
2016	\$ 127,769	\$ 73,764	\$ 201,533	\$ 16,151	\$ 4,874	\$ 21,025	\$ 222,558
2017	127,769	42,717	170,486	16,151	2,319	18,470	188,956
2018	127,769	19,698	147,467	16,151	689	16,840	164,307
2019	127,769	0	127,769	16,151	0	16,151	143,920
2020	127,769	0	127,769	16,151	0	16,151	143,920
2021 - 2025	638,844	0	638,844	80,754	0	80,754	719,598
2026	663,466	0	663,466	16,150	0	16,150	679,616
	<u>\$ 1,941,155</u>	<u>\$ 136,179</u>	<u>\$ 2,077,334</u>	<u>\$ 177,659</u>	<u>\$ 7,882</u>	<u>\$ 185,541</u>	<u>\$ 2,262,875</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 2,755,721	\$ (98,611)	\$ 102,159	\$ 2,759,269	\$ 2,759,269	\$ 0
Special Purpose Funds						
Supplemental General At Risk (K-12)	943,811	(13,103)	0	930,708	930,708	0
Bilingual Education	380,000	0	0	380,000	198,604	(181,396)
Capital Outlay	13,000	0	0	13,000	13,000	0
Driver Training	1,127,620	0	0	1,127,620	717,178	(410,442)
Food Service	17,138	0	0	17,138	14,945	(2,193)
Professional Development	270,827	0	0	270,827	230,879	(39,948)
Summer School	21,570	0	0	21,570	7,583	(13,987)
Special Education	24,000	0	0	24,000	48	(23,952)
Vocational Education	503,960	0	0	503,960	458,150	(45,810)
KPERS Contribution	160,772	0	0	160,772	160,772	0
Federal Funds	294,669	0	0	294,669	243,134	(51,535)
Contingency Reserve	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	124,292	XXXXXXXXXX
Textbook and Student Material	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	25,609	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	184,968	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	18,995	XXXXXXXXXX
	<u>\$ 6,513,088</u>	<u>\$ (111,714)</u>	<u>\$ 102,159</u>	<u>\$ 6,503,533</u>	<u>\$ 6,088,134</u>	<u>\$ (769,263)</u>

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 869,992	\$ 102,159	\$ 0	\$ 102,159
State Sources	1,829,118	2,669,325	2,753,722	(84,397)
	<u>2,699,110</u>	<u>2,771,484</u>	<u>\$ 2,753,722</u>	<u>\$ 17,762</u>
Expenditures				
Instruction	1,078,253	1,323,377	\$ 1,297,300	\$ 26,077
Student Support Services	1,270	404	28,000	(27,596)
Instructional Support Staff	3,740	1,645	3,400	(1,755)
General Administration	213,190	137,102	0	137,102
School Administration	165,930	150,268	79,600	70,668
Operations & Maintenance	234,836	309,928	93,721	216,207
Student Transportation Services	335,456	290,464	346,300	(55,836)
Transfers	757,547	546,081	907,400	(361,319)
Adjustment to Comply With Legal Max	0	0	(98,611)	98,611
Adjustment for Qualifying Budget Credits	0	0	102,159	(102,159)
	<u>2,790,222</u>	<u>2,759,269</u>	<u>\$ 2,759,269</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(91,112)	12,215		
Unencumbered Cash, Beginning	93,111	1,999		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,999</u>	<u>\$ 14,214</u>		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 948,395	\$ 806,099	\$ 664,919	\$ 141,180
County Sources	86,896	55,805	64,962	(9,157)
	<u>1,035,291</u>	<u>861,904</u>	<u>\$ 729,881</u>	<u>\$ 132,023</u>
Expenditures				
Instruction	238,972	178,184	\$ 280,505	\$ (102,321)
Student support Services	40,494	60,331	41,250	19,081
Instructional Support Staff	86,858	149,908	90,250	59,658
General Administration	230,565	253,475	230,000	23,475
School Administration	69,628	68,728	73,000	(4,272)
Operations & Maintenance	89,893	0	97,000	(97,000)
Transfers	164,082	220,082	131,806	88,276
Adjustment to Comply With Legal Max	0	0	(13,103)	13,103
	<u>920,492</u>	<u>930,708</u>	<u>\$ 930,708</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	114,799	(68,804)		
Unencumbered Cash, Beginning	99,158	213,957		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 213,957</u>	<u>\$ 145,153</u>		

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS**

FOR THE YEAR ENDED JUNE 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>At Risk Fund (K-12)</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 954	\$ 0	\$ 0	\$ 0
Transfers	347,837	198,604	380,000	(181,396)
	<u>348,791</u>	<u>198,604</u>	<u>\$ 380,000</u>	<u>\$ (181,396)</u>
Expenditures				
Instruction	353,860	198,604	\$ 380,000	\$ (181,396)
	<u>353,860</u>	<u>198,604</u>	<u>\$ 380,000</u>	<u>\$ (181,396)</u>
Receipts Over (Under) Expenditures	(5,069)	0		
Unencumbered Cash, Beginning	5,069	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Bilingual Education Fund</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 13,000	\$ 13,000	\$ 13,000	\$ 0
	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>	<u>0</u>
Expenditures				
Instruction	13,000	13,000	\$ 13,000	\$ 0
	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 509,198	\$ 492,960	\$ 428,592	\$ 64,368
County Sources	19,983	13,152	15,247	(2,095)
	<u>529,181</u>	<u>506,112</u>	<u>\$ 443,839</u>	<u>\$ 62,273</u>
Expenditures				
Instruction	132,261	100,443	\$ 190,000	\$ (89,557)
Instructional Support Staff	1,526	0	10,000	(10,000)
General Administration	8,232	0	0	0
Operations & Maintenance	1,519	3,698	157,877	(154,179)
Transportation	0	55,606	0	55,606
Facility Acquisition & Construction Services	281,144	557,431	769,743	(212,312)
	<u>424,682</u>	<u>717,178</u>	<u>\$ 1,127,620</u>	<u>\$ (410,442)</u>
Receipts Over (Under) Expenditures	104,499	(211,066)		
Unencumbered Cash, Beginning	579,282	683,781		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 683,781</u>	<u>\$ 472,715</u>		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Driver Training Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 2,600	\$ 0	\$ 2,600
State Sources	510	0	2,125	(2,125)
Transfers	0	1,332	4,000	(2,668)
	<u>510</u>	<u>3,932</u>	<u>\$ 6,125</u>	<u>\$ (2,193)</u>
Expenditures				
Instruction	<u>20</u>	<u>14,945</u>	<u>\$ 17,138</u>	<u>\$ (2,193)</u>
	<u>20</u>	<u>14,945</u>	<u>\$ 17,138</u>	<u>\$ (2,193)</u>
Receipts Over (Under) Expenditures	490	(11,013)		
Unencumbered Cash, Beginning	10,523	11,013		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 11,013</u>	<u>\$ 0</u>		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Food Service Fund</u>	<u>Current Year</u>		<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual Budget</u>	
Cash Receipts			
Local Sources	\$ 56,750	\$ 48,734 \$ 65,998	\$ (17,264)
State Sources	1,979	1,957 1,695	262
Federal Sources	153,417	155,813 142,861	12,952
	<u> 212,146</u>	<u> 206,504 \$ 210,554</u>	<u> (4,050)</u>
Expenditures			
Operations & Maintenance	1,124	0 \$ 1,500	\$ (1,500)
Food Service Operations	221,396	230,879 269,327	(38,448)
	<u> 222,520</u>	<u> 230,879 \$ 270,827</u>	<u> (39,948)</u>
Receipts Over (Under) Expenditures	(10,374)	(24,375)	
Unencumbered Cash, Beginning	70,647	60,273	
Prior Year Canceled Encumbrances	<u> 0</u>	<u> 0</u>	
Unencumbered Cash, Ending	<u>\$ 60,273</u>	<u>\$ 35,898</u>	

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Professional Development Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	\$ 3,000	\$ 3,513	\$ 17,500	\$ (13,987)
	<u>3,000</u>	<u>3,513</u>	<u>17,500</u>	<u>(13,987)</u>
Expenditures				
Instructional Support Staff	4,896	7,583	\$ 21,570	\$ (13,987)
	<u>4,896</u>	<u>7,583</u>	<u>21,570</u>	<u>(13,987)</u>
Receipts Over (Under) Expenditures	(1,896)	(4,070)		
Unencumbered Cash, Beginning	5,966	4,070		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 4,070</u>	<u>\$ 0</u>		

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS**

FOR THE YEAR ENDED JUNE 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Summer School Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 8,142	\$ 48	\$ 12,000	\$ (11,952)
Transfers	11,365	0	12,000	(12,000)
	<u>19,507</u>	<u>48</u>	<u>\$ 24,000</u>	<u>\$ (23,952)</u>
Expenditures				
Instruction	19,507	48	\$ 24,000	\$ (23,952)
	<u>19,507</u>	<u>48</u>	<u>\$ 24,000</u>	<u>\$ (23,952)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Special Education Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 6,569	\$ 0	\$ 3,000	\$ (3,000)
Transfers	<u>324,427</u>	<u>452,098</u>	<u>464,500</u>	<u>(12,402)</u>
	<u>330,996</u>	<u>452,098</u>	<u>\$ 467,500</u>	<u>\$ (15,402)</u>
Expenditures				
Instruction	349,272	380,373	\$ 421,750	\$ (41,377)
Operations & Maintenance	591	205	0	205
Student Transportation Services	<u>90,810</u>	<u>77,572</u>	<u>82,210</u>	<u>(4,638)</u>
	<u>440,673</u>	<u>458,150</u>	<u>\$ 503,960</u>	<u>\$ (45,810)</u>
Receipts Over (Under) Expenditures	(109,677)	(6,052)		
Unencumbered Cash, Beginning	149,137	39,460		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 39,460</u>	<u>\$ 33,408</u>		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Vocational Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,225	\$ 2,384	\$ 0	\$ 2,384
State Sources	10,772	8,315	16,905	(8,590)
Transfers	162,000	97,616	83,095	14,521
	<u>173,997</u>	<u>108,315</u>	<u>\$ 100,000</u>	<u>\$ 8,315</u>
Expenditures				
Instruction	<u>126,161</u>	<u>160,772</u>	<u>\$ 160,772</u>	<u>\$ 0</u>
	<u>126,161</u>	<u>160,772</u>	<u>\$ 160,772</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	47,836	(52,457)		
Unencumbered Cash, Beginning	12,936	60,772		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 60,772</u>	<u>\$ 8,315</u>		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 241,532	\$ 243,134	\$ 294,669	\$ (51,535)
	<u>241,532</u>	<u>243,134</u>	<u>\$ 294,669</u>	<u>\$ (51,535)</u>
Expenditures				
Instruction	140,208	141,139	\$ 171,054	\$ (29,915)
Student Support Services	4,903	4,935	5,981	(1,046)
Instructional Support Staff	4,911	4,943	5,991	(1,048)
General Administration	19,831	19,962	24,193	(4,231)
School Administration	27,510	27,693	33,563	(5,870)
Operations and Maintenance	14,325	14,420	17,477	(3,057)
Student Transportation Services	17,268	17,382	21,067	(3,685)
Food Service	12,576	12,660	15,343	(2,683)
	<u>241,532</u>	<u>243,134</u>	<u>\$ 294,669</u>	<u>\$ (51,535)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 126,570	\$ 124,292
	<u>126,570</u>	<u>124,292</u>
Expenditures		
Instruction	106,862	104,603
Instructional Support Staff	19,708	19,689
	<u>126,570</u>	<u>124,292</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 40,000	\$ 0
	<u>40,000</u>	<u>0</u>
Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	40,000	0
Unencumbered Cash, Beginning	230,000	270,000
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 270,000</u>	<u>\$ 270,000</u>

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 5,833	\$ 6,750
Transfers	20,000	0
	<u>25,833</u>	<u>6,750</u>
Expenditures		
Instruction	23,178	25,609
	<u>23,178</u>	<u>25,609</u>
Receipts Over (Under) Expenditures	2,655	(18,859)
Unencumbered Cash, Beginning	55,055	57,710
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 57,710</u>	<u>\$ 38,851</u>

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 89,305	\$ 185,493
State Sources	7,826	10,609
	<u>97,131</u>	<u>196,102</u>
Expenditures		
Instruction	<u>119,024</u>	<u>184,968</u>
	<u>119,024</u>	<u>184,968</u>
Receipts Over (Under) Expenditures	(21,893)	11,134
Unencumbered Cash, Beginning	33,558	11,665
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 11,665</u>	<u>\$ 22,799</u>

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Cash		Cash		Ending Cash
	Balance	Cash Receipts	Disbursements	Balance	
Cheerleaders	\$ 1,048	\$ 5,957	\$ 6,204	\$ 801	
Falcons Athletic Club	4,618	1,713	1,384	4,947	
Falcons Against Destructive Decisions	832	1,398	902	1,328	
FFA	8,994	19,862	17,434	11,422	
Music Club	777	20,338	20,839	276	
National Honor Society	282	94	78	298	
Stuco	918	2,575	1,887	1,606	
FBLA	960	0	94	866	
FFA Scholarship Fund	997	4,637	2,762	2,872	
Weightlifting Class	568	374	918	24	
Class of 2016	7,711	321	5,528	2,504	
FCCLA	654	284	0	938	
Class of 2017	1,669	6,909	414	8,164	
Basketball Team	241	1,834	1,782	293	
Class of 2015	1,738	0	0	1,738	
Class of 2011	1,248	526	1,774	0	
Class of 2018	0	1,701	422	1,279	
Class of 2019	0	123	1,861	(1,738)	
Football Team	121	359	480	0	
FHS Girls Basketball Team	1,692	4,130	3,763	2,059	
FHS Girls Volleyball Team	335	2,332	1,090	1,577	
FMS Stuco	1,012	4,428	4,632	808	
FMS Cheerleaders	957	1,411	1,264	1,104	
Fairfield Elementary	2,841	0	0	2,841	
Concession Committee	1,515	8,953	8,115	2,353	
Fairfield Excellence in Pride	1,182	0	1,182	0	
	<u>\$ 42,910</u>	<u>\$ 90,259</u>	<u>\$ 84,809</u>	<u>\$ 48,360</u>	

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
						Encumbrances and Accounts Payable	0	
Athletics	\$ 0	\$ 0	\$ 15,731	\$ 15,731	\$ 0	\$ 0	0	\$ 0
Forensics	0	0	1,714	1,714	0	0	0	0
Scholars' Bowl	0	0	374	374	0	0	0	0
Teacher Fund	0	0	895	871	24	0	0	24
Social Fund	189	0	305	305	189	0	0	189
	<u>\$ 189</u>	<u>\$ 0</u>	<u>\$ 19,019</u>	<u>\$ 18,995</u>	<u>\$ 213</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 213</u>

FEDERAL AWARD INFORMATION

FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash		Receipts	Expenditures	Unencumbered Cash 6-30-15
			7-1-14	6-30-14			
Department of Education							
Rural Education Achievement Program	84.358	\$ 10,411	\$	0	\$ 10,411	\$ 10,411	\$ 0
(Passes Through Kansas Department of Education)							
Department of Agriculture							
School Breakfast Program	10.553	41,739					
National School Lunch Program	10.555	108,495					
School Food Service	10.559	5,579					
		155,813	0		155,813	155,813	0
Department of Education							
Title I Low Income	84.010	94,192	0		94,192	94,192	0
Title II	84.367	19,689	0		19,689	19,689	0
		113,881	0		113,881	113,881	0
Total Federal Awards		\$ 280,105	\$ 0	\$ 0	\$ 280,105	\$ 280,105	\$ 0